REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

**Certificate of Tax Exemption No:**
NSH 177-2022

# CERTIFICATE OF TAX EXEMPTION

**TO ALL WHOM IT MAY CONCERN:**

This certifies that the Deed of Absolute Sale (DOAS) dated June 29, 2020, executed by the Landowner in favor of the National Housing Authority (NHA) over the parcel of land described below, to wit:

| Date of Deed of Absolute Sale | Name of Vendors | Transfer Certificate of Title Nos. | Area (Sq.m.) | Area Transferred (Sq. m.) | Location |
|---|---|---|---|---|---|
| June 29, 2020 | Sps. Hadji Maulana Omar and Hadja Asima Omar | | 7,000<br>876<br>916 | 7,000<br>876<br>916 | Brgy. Sta. Catalina, Zamboanga City |

which shall be used for the Z3R-FISHPOND VILLAGE RESETTLEMENT PROJECT, a socialized housing project through the Emergency Housing Assistance Program (Calamity Fund) of the NHA intended for the families whose houses were totally burned during the 2013 Zamboanga Siege, is **not subject** to capital gains tax and documentary stamp tax pursuant to Sections 19 and 20 of RA No. 7279, as amended by RA No. 10884 (Balanced Housing Development Program Amendments) dated July 17, 2016.

It is, however, understood that this Certificate of Tax Exemption (CTE) is never intended, and shall not be construed, as giving authority to concerned Register of Deeds (RD) to effect transfer of the land title in the name of the buyer without the necessary Certificate Authorizing Registration (CAR) issued by this Bureau. In this regard, this CTE, together with the documentary requirements provided under Revenue Memorandum Order (RMO) No. 15-2003, shall be presented to the Revenue District Office (RDO) concerned in order for the latter to issue the CAR.

Upon application for exemption, a lien on the title of the land, shall be annotated by the RD having jurisdiction over the property, to the effect that the same is to be applied or is being applied to a socialized housing project pursuant to RA 7279.

This CTE is being issued on the basis of the facts and documents as represented and submitted. However, if upon investigation, the BIR ascertains that the facts are different, then this Certificate shall be considered null and void.

Issued this ____ day of APR 26 2022, _____.

**CAESAR R. DULAY**
Commissioner of Internal Revenue

K-1-JAC

By:

**MARISSA O. CABREROS**
Deputy Commissioner
Legal Group
Officer-in-Charge

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